

HONORABLE RONALD B. LEIGHTON

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT TACOMA

UNITED STATES OF AMERICA,

Plaintiff,

v.

RAYMOND LEO JARLIK BELL, a/k/a
Raymond Leo Bell, UTE CHRISTINE
JARLIK BELL,

Defendant.

CASE NO. CR11-5407RBL

ORDER GRANTING THE
GOVERNMENT'S MOTIONS IN
LIMINE

(DKTS. 127, 144)

Defendants Raymond Jarlik Bell and Christine Jarlik Bell are both charged with submitting false claims in the form of false tax returns. Defendant Raymond Jarlik Bell is also charged with 15 counts of aiding and assisting the preparation and presentation of false tax returns, as well as three counts of mail fraud and one count of contempt, for violating a prior court order enjoining him from engaging in conduct that interferes with the administration and enforcement of the internal revenue laws.

Under the alleged scheme at issue, Raymond Jarlik Bell charged individuals a fee and a percentage of any refund obtained to prepare tax returns that falsely stated that banks and other credit companies had withheld certain funds due to the taxpayer. These claimed monies were

1 reported on 1099-OID and 1099-A forms as withheld income owed to the taxpayer. At the
2 direction of Mr. Bell, the filers then submitted tax returns claiming substantial tax refunds based
3 on these fictitious amounts. These filed tax returns sought cumulative refunds in excess of \$3.1
4 million.

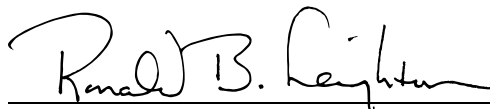
5 On July 14 and 15, 2011, a search warrant was executed at the defendants' residence.
6 Based on the documents seized during the search, the government has every reason to suspect the
7 defendants, at trial, will seek to expose the jury to exhibits, testimony or arguments that
8 constitute incorrect statements of the law. Defendant Raymond Leo Jarlik Bell has filed
9 numerous incomprehensible filings that presage the improper conduct that can be anticipated.

10 Instructing the jury on the law is the province of the Court. The defendants have the right
11 to present evidence in support of a defense based on a good faith misunderstanding of the tax
12 laws. The law, however, is neither introduced as evidence nor presented through witnesses at
13 trial. The defendants have a right to present evidence they actually relied on in forming a good
14 faith belief that they were following the law. *See United States v. Powell*, 955 F.2d 1206, 1214
15 (9th Cir. 1992).

16 The Court will instruct the jury on the law applicable at the time of the offenses and
17 relevant to the charges of the Superseding Indictment and to the defenses that are germane to the
18 charges. The defense may offer evidence that purports to interpret the applicable, relevant law.
19 In an abundance of caution, the defense shall be required to lay the foundation that they actually
20 relied on the proffered evidence to form their understanding of the tax laws. They will not be
21 allowed to present evidence or argue regarding anything other than the applicable law and their
22 "subjective misunderstanding" of the law.

1 The Motions in Limine are **GRANTED** and defendants are cautioned to heed the
2 guidance of the Court offered in this Order.

3 Dated this 6th day of December, 2012.

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6 Ronald B. Leighton
7 United States District Judge
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